

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

CITIGROUP GLOBAL MARKETS REALTY CORP.,

Plaintiff,

- against -

ACCREDITED HOME LENDERS, INC.,

Defendant.

ECF CASE

Case No.: 08 Civ. 3545(PKC)

RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff CITIGROUP GLOBAL MARKETS REALTY CORP. (a private non-governmental party) certifies that Plaintiff is a wholly owned subsidiary of Citigroup, Inc.

Dated: New York, New York
April 16, 2008

Respectfully submitted,

THACHER PROFFITT & WOOD LLP

By: /s/ William M. Cooney
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